

Table 9.11-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1992 AND 1993

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
1992					
All returns	569,334	18,398,690	483,020	2,471,607	5,117
Under \$15,000 2/	200,387	1,010,132	118,577	72,491	611
\$15,000 under \$30,000	153,208	3,344,521	149,489	297,950	1,993
\$30,000 under \$50,000	106,659	4,163,518	106,077	465,223	4,386
\$50,000 under \$75,000	65,433	3,968,807	65,276	499,288	7,649
\$75,000 under \$100,000	24,732	2,108,212	24,707	314,028	12,710
\$100,000 under \$200,000	14,712	1,910,698	14,697	357,333	24,313
\$200,000 or more	4,203	1,892,802	4,197	465,295	110,864
Median income	23,252
1993					
All returns	556,041	18,519,252	479,444	2,506,998	5,229
Under \$15,000 2/	184,798	948,179	113,021	69,046	616
\$15,000 under \$30,000	152,040	3,322,243	147,951	289,107	1,954
\$30,000 under \$50,000	107,290	4,189,701	106,698	460,957	4,320
\$50,000 under \$75,000	66,296	4,025,136	66,192	498,066	7,525
\$75,000 under \$100,000	25,859	2,204,034	25,842	321,993	12,460
\$100,000 under \$200,000	15,679	2,027,984	15,664	375,179	24
\$200,000 or more	4,079	1,801,975	4,076	492,650	120,866
Median income	24,197

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin*, Fall 1994, p. 148, and Spring 1995, p. 132.